

The Gazette of India

EXTRAORDINARY

PART II—Section 1

PUBLISHED BY AUTHORITY

No. 42] NEW DELHI, TUESDAY, SEPTEMBER 12, 1961/BHADRA 21, 1883

MINISTRY OF LAW

(Legislative Department)

New Delhi, the 12th September, 1961/Bhadra 21, 1883 (Saka)

The following Act of Parliament received the assent of the President on the 11th September, 1961, and is hereby published for general information:—

THE SUGARCANE CESS (VALIDATION) ACT, 1961

No. 38 of 1961

[11th September, 1961]

An Act to validate the imposition and collection of cesses on sugarcane under certain State Acts and to amend the U.P. Sugarcane Cess (Validation) Act, 1961.

BE it enacted by Parliament in the Twelfth Year of the Republic of India as follows:—

1. (1) This Act may be called the Sugarcane Cess (Validation) Act, 1961.

Short title
and com-
mencement.

(2) Section 5 shall come into force at once, and the remaining provisions of this Act, in so far as they relate to any State, shall come into force in that State on such date as the Central Government may, by notification in the Official Gazette, appoint and different dates may be appointed for different States.

2. In this Act,—

Definitions.

(a) "cess" means the cess payable under any State Act and includes any sum recoverable under any such Act by way of interest or penalty;

(b) "State Act" means any of the following Acts as in force in any State from time to time, by way of amendment or adaptation, namely:—

(i) The Andhra Pradesh (Andhra Area) Sugar Factories Control Act, 1949;

Act XX of
1949.

- (ii) The Andhra Pradesh (Telengana Area) Sugarcane Cess Act, 1953; Act IX of 1953.
- (iii) The Bihar Sugar Factories Control Act, 1937; Bihar Act VII of 1937.
- (iv) The Bombay Sugarcane Cess Act, 1948; Bombay Act LXXXII of 1948.
- (v) The Bombay Sugarcane Cess (Extension) Act, 1958; Bombay Act LIV of 1958.
- (vi) The Hyderabad Sugarcane Cess Act, 1953; Hyderabad Act IX of 1953.
- (vii) The Madhya Pradesh Sugarcane (Regulation of Supply and Purchase) Act, 1958; Madhya Pradesh Act I of 1959.
- (viii) The Madras Sugar Factories Control Act, 1949; Madras Act XX of 1949.
- (ix) The Madras Sugar Factories Control (Mysore Amendment and Validation of Levy of Cess) Act, 1959; Mysore Act 19 of 1959.
- (x) The Mysore Sugarcane Cess Act, 1958. Mysore Act 27 of 1958.

Validation of
imposition
and collec-
tion of cesses
under State
Acts

3. (1) Notwithstanding any judgment, decree or order of any court, all cesses imposed, assessed or collected or purporting to have been imposed, assessed or collected under any State Act before the commencement of this Act shall be deemed to have been validly imposed, assessed or collected in accordance with law, as if the provisions of the State Acts and of all notifications, orders and rules issued or made thereunder, in so far as such provisions relate to the imposition, assessment and collection of such cess had been included in and formed part of this section and this section had been in force at all material times when such cess was imposed, assessed or collected; and accordingly,—

(a) no suit or other proceeding shall be maintained or continued in any court for the refund of any cess paid under any State Act;

(b) no court shall enforce a decree or order directing the refund of any cess paid under any State Act; and

(c) any cess imposed or assessed under any State Act before the commencement of this Act but not collected before such commencement may be recovered (after assessment of the cess, where necessary) in the manner provided under that Act.

(2) For the removal of doubts it is hereby declared that nothing in sub-section (1) shall be construed as preventing any person—

(a) from questioning in accordance with the provisions of any State Act and rules made thereunder the assessment of any cess for any period; or

(b) from claiming refund of any cess paid by him in excess of the amount due from him under any State Act and the rules made thereunder.

Bombay Act
LXXXII of
1948.

4. Nothing in this Act shall be construed as validating section 11 of the Bombay Sugarcane Cess Act, 1948 and accordingly the said section shall be omitted.

Omission of
section 11 of
the Bombay
Sugarcane
Cess Act.
1948.

4 of 1961.

5. In sub-section (1) of section 3 of the U. P. Sugarcane Cess (Validation) Act, 1961, for the words, figures and letters "during the period beginning with the 26th day of January, 1950 and ending on the 3rd day of February, 1961", the words, figures and letters "before the 3rd day of February, 1961" shall be substituted and shall be deemed always to have been substituted.

Amendment
of U.P. Su-
garcane Cess
(Validation)
Act, 1961.

R. C. S. SARKAR,
Secy. to the Govt. of India.

